IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF PUERTO RICO

In re:

THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO. et. al., 1
Debtors.

PROMESA Title III

Case No. 17 BK 3283-LTS (Jointly Administered)
Re: E.C.F. Nos. 765, 766, 935, 3018

NOTICE OF WITHDRAWAL OF COUNSEL

TO THE CLERK OF THE COURT AND ALL PARTIES OF RECORD:

Pursuant to Rule 9010-1(3)(A) of the Local Rules of Bankruptcy Procedure and Local Rule 83D(b), the undersigned hereby withdraw as counsel for the Autonomous Municipality of Ponce ("Ponce") in the above-styled cases. Ponce will continue to be represented by all other attorneys that have entered formal appearances in this matter. [E.C.F. Nos. 765, 766, 935 & 3018].

We certify that we entered an appearance on behalf of Ponce on August 7, 2017 [E.C.F. No. 935].

We further certify that Ponce has been notified of this withdrawal and will be provided with a copy of this pleading.

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); and (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686). (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

WHEREFORE, attorneys Paul Hammer, Esq. and Alberto Estrella, Esq. of the law firm Estrella, LLC respectfully request that the Honorable Court take notice of the foregoing.

RESPECTFULLY SUBMITTED.

In San Juan, Puerto Rico, December 21, 2018.

ESTRELLA, LLC

/s/ Paul Hammer
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CERTIFICATE OF SERVICE

I hereby certify that, on this same date, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system, which will send notifications of such filing to all CM/ECF participants in this case and served the foregoing in accordance with Local Rule 9010-1(d)(3)(B).

ESTRELLA, LLC

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